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**DECLARATION AND POWER OF ATTORNEY - USA PATENT APPLICATION**

As below named inventor, I hereby declare that:

My residence, post office address and citizenship is as stated below next to my names

I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **PIVOTING ARRANGEMENT FOR CONTROLLING OUTBOARD DRIVE OF PROPULSION UNIT**, the specification of which is attached hereto;

I hereby state that I have reviewed and understand the contents of the above - identified specification, including the claims, as amended by any amendment referred to above;

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56, including that which occurred between the filing date of the prior application and the filing date of this application;

I hereby claim foreign priority benefits under Title 35, United States Code, § 119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATION(S)

Priority  
Claimed

|                  |                       |                               |
|------------------|-----------------------|-------------------------------|
| No.: 2003-362541 | Country: <b>Japan</b> | Date Filed: <b>10/22/2003</b> |
| <b>YES</b>       |                       |                               |

I hereby claim the benefit under Title 35, United States Code, §120 for any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, §112, I hereby acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §156(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

**POWER OF ATTORNEY:** I hereby appoint the following attorney to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith (if this application is assigned, I acknowledge that the appointed individual does not represent me, and that instead he represents the assignee): **Ernest A. Bentler, Registration No. 19,901, Customer No. 25776.**

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful, false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole inventor: **Hideaki Saito**Inventor's signature Hideaki SaitoDate September 1, 2008Residence: c/o 200-1 Sakagawa, Kakegawa-shi,  
Shizuoka-ken, Japan

Citizenship: Japan

Post Office Address: same as residence

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